

To the Clerk of Osborne County, State of Kansas  
We, the undersigned, officers of

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditure for the various funds for the year 2020; and  
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

**Tax Lid Limit (from Computation Tab)**  
**Does the City Need to Hold an Election?**

21,175  
NO

### Governing Body

City of Portis

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 20,862
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 20,862

**2020 Budget Percentage Adjustments**

4. New improvements, remodeling and renovations for 2019 :	+ 0
5. Increase in personal property for 2019 :	
5a. Personal property 2019	+ 10,798
5b. Personal property 2018	- 12,219
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of annexed territory for 2019 :	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	+ 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2019 :	+ 0
8. Expiration of property tax abatements	+ 0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 0
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	0
11. Total estimated valuation July 1, 2019	364,366
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0000
13. Percentage adjustment increase (12 times 3)	+ \$ 0
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 313
16. Total Percentage Adjustments	\$ 313

**2020 Revenue Adjustments**

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u>          </u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>          </u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u>          </u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	<u>          </u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u>          </u>	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+	<u>          </u>	
23. Law enforcement expenses - 2020 budget:		+	<u>          </u>	
Law enforcement expenses - 2019 budget:		-	<u>          </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased law enforcement expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
24. Fire protection expenses - 2020 budget:		+	<u>          </u>	
Fire protection expenses - 2019 budget:		-	<u>          </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased fire protection expense in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
25. Emergency medical expenses - 2020 budget:		+	<u>          </u>	
Emergency medical expenses - 2019 budget:		-	<u>          </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments			<u>          </u>	<u>0</u>

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	_____ 0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
30. Total Computed Tax Levy		<u>21,175</u>

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	20,051	
2017 Tax Levy (Less Levy for other Governmental Units)	20,213	None
2018 Tax Levy (Less Levy for other Governmental Units)	20,500	None
2019 Tax Levy (Less Levy for other Governmental Units)	20,862	None
Average Tax Levy (last three years)	20,525	
CPI Adjustment of 0.025	513	
Average Tax Levy Adjusted by CPI	21,038	
2020 Total Tax Levy (Less Levy for Other Governmental Units)	21,175	

**Exemption from Election Requirement** **No**

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**Other Tests - Lost Valuation Test**

Assessed Valuation Loss 17,970

2020 Tax Levy (Less Levy for other Governmental Units)	21,175.000
2019 Tax Levy (Less Levy for other Governmental Units)	20,862.000
Change in Levy	313

CPI Adjustment		313
2020 Mill Rate (Less Mills for other Governmental Units)	58.115	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u>1,044</u>
Total Adjustment for Loss of Assessed Valuation		1,357

**Exemption from Election Requirement**

**Yes**

City of Portis

2020

### Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	20,862	4,044	172	288	258	0
Debt Service						
Library						
TOTAL	20,862	4,044	172	288	258	0

County Treas Motor Vehicle Estimate

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4,044

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County Treas Recreational Vehicle Estimate

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172

County Treas 16/20M Vehicle Estimate

County Treas Commercial Vehicle Tax Estimate

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258

County Treas Watercraft Tax Estimate

Motor Vehicle Factor

Recreational Vehicle Factor 0.00824

16/20 Vehicle Factor 0.01381

Commercial Vehicle Factor  
0.01237

Watercraft Factor	0.00000
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City of Portis

2020

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2018</b>	<b>Current Amount for 2019</b>	<b>Proposed Amount for 2020</b>	<b>Transfers Authorized by Statute</b>
	<b>Totals</b>	0	0	0	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	0	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2019	Payments Due 2019	Payments Due 2020
None							
				<b>Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Portis

2020

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	122,976	135,607	98,146
Receipts:			
Ad Valorem Tax	25,283	20,862	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		4,407	4,044
Recreational Vehicle Tax		224	172
16/20M Vehicle Tax		324	288
Commercial Vehicle Tax		271	258
Watercraft Tax			0
Gross Earning (Intangible) Tax		151	107
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	617	600	600
Local Sales Tax	2,938	2,900	2,900
Franchise Tax	1,661	1,600	1,700
Interest on Idle Funds	1,578	1,200	1,200
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>32,077</b>	<b>32,539</b>	<b>11,269</b>
<b>Resources Available:</b>	<b>155,053</b>	<b>168,146</b>	<b>109,415</b>
Expenditures:			
Salaries & Wages	4,404	5,000	5,000
Employee Benefits		1,000	1,000
Street Lights	4,657	6,000	6,000
Park Expenses	2,071	3,500	3,500
Weed Control		1,000	1,000
City Building		1,500	1,500
Street Improvements	1,054	2,000	50,000
Insurance	1,391	3,000	3,000
Office Supplies	602	500	500
Membership Dues	185	350	350
Postage	140	350	350
Taxes	1,041	1,500	1,500
Equipment		2,000	6,000
Budget & Publications	150	500	500
Bank Charges	726	800	800
Equipment Maintenance	1,018	5,000	5,000
Labor (Mowing, Trees, Hauling)		8,000	8,000
Propane & Gas	1,904	2,000	2,000
Supplies		1,000	1,000
Capital Outlay-Church		25,000	33,590
Miscellaneous	103		
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>19,446</b>	<b>70,000</b>	<b>130,590</b>
Unencumbered Cash Balance Dec 31	135,607	98,146	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	144,897	147,365	130,590
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			130,590
Tax Required			21,175
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			<b>21,175</b>

CPA Summary  
Budget completed 10/ 7 / 2019

City of Portis

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	14,943	17,166	17,776
Receipts:			
State of Kansas Gas Tax	2,638	2,610	2,620
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous	41		
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>2,679</b>	<b>2,610</b>	<b>2,620</b>
<b>Resources Available:</b>	<b>17,622</b>	<b>19,776</b>	<b>20,396</b>
Expenditures:			
Street Repair and Maint	456	2,000	20,396
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>456</b>	<b>2,000</b>	<b>20,396</b>
Unencumbered Cash Balance Dec 31	17,166	17,776	0
2018/2019/2020 Budget Authority Amount	14,088	19,753	20,396

Adopted Budget <b>Water</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	64,977	59,350	15,750
Receipts:			
Charges to Customers	17,494	20,000	22,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>17,494</b>	<b>20,000</b>	<b>22,000</b>
<b>Resources Available:</b>	<b>82,471</b>	<b>79,350</b>	<b>37,750</b>
Expenditures:			
Salaries & Wages	4,500	5,000	5,000
Employee Benefits		800	800
Protection/Testing/KDHE	1,755	1,250	2,000
Utilities	1,578	3,000	3,000
Trash Pickup	5,451	6,000	6,000
Postage	417	550	550
Repairs	7,688	10,000	16,400
Supplies	1,474	2,500	2,500
Membership dues		500	500
Taxes	216	500	500
CCR/Education		500	500
Water Tower Maintenance		33,000	
Capital Outlay			
Miscellaneous	42		
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>23,121</b>	<b>63,600</b>	<b>37,750</b>
Unencumbered Cash Balance Dec 31	59,350	15,750	0
2018/2019/2020 Budget Authority Amount	83,336	82,377	37,750

CPA Summary  
April 2019 water rate increase for 5/1/19

**NOTICE OF BUDGET HEARING**

The governing body of

**City of Portis**

will meet on October 28, 2019 at 7:00 PM at Portis City Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Portis City Office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	19,446	52.006	70,000	54.565	130,590	21,175	58.115
Special Highway	456		2,000		20,396		
Water	23,121		63,600		37,750		
Totals	43,023	52.006	135,600	54.565	188,736	21,175	58.115
Less: Transfers	0		0		0		
Net Expenditure	43,023		135,600		188,736		
Total Tax Levied	20,500		20,862		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	394,191		382,336		364,366		

\*Tax rates are expressed in mills

**Jared McCoy**

City Official Title: Mayor